



AUDIT

OF

**MEMORANDUM DE PRESTACION DE SERVICIOS DE APOYO PARA EL
FORTALECIMIENTO AL MINISTERIO DE EDUCACION, CIENCIA Y TECNOLOGIA PARA
LAS ACTIVIDADES RELACIONADAS A LA CONTINUIDAD EDUCATIVA Y
DIGITALIZACION DE LA EDUCACION EN RESPUESTA A LA PANDEMIA POR EL
COVID 2019**

(Nationally Implemented Project No. 131115, Output No. 124246)

IN

UNDP EL SALVADOR

Report No. 2494

Issue Date: 22 July 2022

Report on the Audit of UNDP El Salvador
Memorandum de prestación de servicios de apoyo para el fortalecimiento al Ministerio de educación, ciencia y tecnología para las actividades relacionadas a la continuidad educativa y digitalización de la educación en respuesta a la pandemia por el COVID 2019 (Project No. 131115, Output No. 124246)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 31 May to 28 June 2022, conducted an audit of *Memorandum de Prestación de Servicios de apoyo para el fortalecimiento al Ministerio de Educación, Ciencia y Tecnología para las actividades relacionadas a la continuidad educativa y digitalización de la educación en respuesta a la pandemia por el COVID 2019* (Project No. 131115, Output No. 124246) (the Project), which is nationally implemented with support services provided by the UNDP Country Office in El Salvador. This was the first audit of the Project.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2021 and the accompanying Funds Utilization statement¹ as of 31 December 2021. The audit did not include activities and expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters) or expenses of other United Nations agencies. The audit did not cover the Statement of Assets as no assets were held by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors (The IIA).

Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenses*	
Amount (in \$ '000)	Opinion
17,795	Unmodified

*Expenses recorded in the Combined Delivery Report (CDR) were \$18,136,018. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$341,230).

As of 31 December 2021, the CDR recorded commitments related to the acquisition of computer equipment, amounting to \$198,819 that were expensed in the first semester of 2022.

The audit did not result in any recommendations.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.



Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.

Brett Simpson
Officer-in-Charge
Office of Audit and Investigations